**GOVERNMENT OF ANDHRA PRADESH**
**ABSTRACT**

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – Tax Notification for waiver of the late fee – orders - Issued.

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**REVENUE (COMMERCIAL TAXES) DEPARTMENT**

G.O.MS.No. 108 Dated: 28-03-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017.
2. Notification No.08/2025-Central Tax, dated 23.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
3. From the CCST, Letter No.REV03-12/88/2025 – GST SEC-CCT, dated.04-03-2025.

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**ORDER:**

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:28.03.2025.

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) (herein after referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017 -18 or 2018-19 or 2019-20 or 2020- 21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**PEEYUSH KUMAR**
**PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

(P.T.O.)

**Copy to:**

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, and Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P. Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER